

## 2020-22 Nebraska Homeless Assistance Program (NHAP) ESG-CV Guidelines for Billing Requests and Budget Revisions

Requests for ESG-CV must be for costs incurred specifically to prevent, prepare for, and respond to COVID-19, all other ESG funded activities must be requested through the 2020-2021 NHAP billing forms.

Agencies MUST use the 2020-22 NHAP ESG-CV Billing Form available on the DHHS website at <http://dhhs.ne.gov/Pages/Nebraska-Homeless-Assistance-Program-Providers.aspx>. Please do not use the regular NHAP form from a prior year or alter this form. Do not insert your own formulas, as this will cause calculation issues throughout the rest of the billing form.

Agencies MUST “Subscribe” to the NHAP website as required by the subaward. Subscribing to the website will trigger automatic notices for updates of policies and forms and provide notification for funding opportunities.

When requesting quarterly NHAP ESG-CV reimbursement, each of the following must be submitted via email to **Andrea Curtis** at [DHHS.HomelessAssistance@nebraska.gov](mailto:DHHS.HomelessAssistance@nebraska.gov).

- **2020-22 NHAP ESG-CV Billing Signature Page** – Must be signed
- **2020-22 NHAP ESG-CV Billing Cover Sheet** – Use the individualized form that was emailed to the agency with the grant agreement from NHAP
- **2020-22 NHAP ESG-CV Billing Form** – *Submit in Excel format*, not PDF. The billing form should be submitted in its entirety for the quarter on one Excel sheet (i.e., do not submit billing forms separated by activity, month, etc. in different Excel files and/or Excel sheets).

ESG-CV quarterly reimbursement requests are due to NHAP on the following schedule:

Quarter	Due Date
Pre-Award Costs March 16 – July 31, 2020	January 15, 2021
August 1 - September 30, 2020	January 15, 2021
October 1 – December 31, 2020	January 15, 2021
January 1 – March 31, 2021	April 15, 2021
April 1 – June 30, 2021	July 15, 2021
July 1 – September 30, 2021	October 15, 2022
October 1 – December 31, 2021	January 15, 2022
January 1 – March 31, 2022	April 15, 2022
April 1 – June 30, 2022	July 15, 2022

**The deadlines above are firm. Quarterly reports on expenditures by activity are due to HUD 30 days after the end of the quarter.** If the subrecipient requires an extension from DHHS, the request must be in writing as soon as possible, but prior to, the due date. Failure to receive an approved request for an extension may result in a denial of payment of funds and may impact future funding.

## **2020-22 NHAP ESG-CV BILLING SIGNITURE PAGE INSTRUCTIONS**

**QUARTER** - Check the box for the appropriate billing reimbursement quarter

**AGENCY INFORMATION** - Click inside the text boxes to enter information

**AUTHORIZED OFFICIAL** - All agencies are required to have a well-developed and written system of internal control for all financial transactions, including a process of adequate segregation of duties. The Authorized Official should ensure that no one person should have control over the entire financial transactions for the submitted expenses.

## **2020-22 NHAP ESG-CV BILLING COVER SHEET INSTRUCTIONS**

Use the individualized 2020-22 NHAP ESG-CV Billing Cover Sheet that was emailed to the agency by NHAP. Contact [DHHS.HomelessAssistance@nebraska.gov](mailto:DHHS.HomelessAssistance@nebraska.gov) if in need of a replacement.

**COLUMN D** – Contains amounts provided on the agency’s most current budget. If a budget revision is necessary, please complete the 2020-22 NHAP ESG-CV Budget Revision Request Form located on the NHAP website and email to [DHHS.HomelessAssistance@nebraska.gov](mailto:DHHS.HomelessAssistance@nebraska.gov). When the budget revision is approved, a revised 2020-22 NHAP ESG-CV Billing Cover Sheet will be issued with the updated information.

**COLUMN E** – Enter quarterly NHAP ESG-CV billed amounts on the corresponding cost lines. The Subtotals and Total will automatically calculate.

**COLUMN F** – The amounts in this column will automatically calculate once amounts are entered in Column E. These amounts reflect the remaining amount of the award after the current quarter amounts are paid.

**COLUMNS G, I, and K** – When submitting quarterly requests, keep a copy on file and use the same form to enter the quarterly requests for the remainder of the fiscal year. This will show the amounts remaining on the award after each quarter’s payment.

**COLUMNS H, J, and L** – The amounts in these columns will automatically calculate.

**IMPORTANT NOTE:** Cover sheets with negative balances reveal a need for a budget revision and will not be accepted. Budget revision request must be submitted PRIOR to the submission of billing. An updated billing form will be sent from NHAP to reflect the approved budget revisions.

## **2020-22 NHAP ESG-CV BILLING FORM INSTRUCTIONS**

**Do not include client names in the billing forms to protect confidentiality.**

**NHAP NOTE:** Once billing forms have been submitted and payments have been disbursed, subrecipient agencies **CANNOT** make any changes to the submitted billing forms. If there are adjustments that need to occur, most adjustments can be made on the subsequent quarter's billing form. If there are billing form questions, contact NHAP for guidance prior to submission.

### **Billing Periods/Payment Dates:**

The payment date for the billing reimbursement request should be within the term of the subgrant year with some exceptions as follows.

Personnel costs should be allocated proportionally to the fiscal year which the costs were incurred.

### **Exceptions for costs incurred outside of the current fiscal year:**

Subrecipients may not enter a payment date for expenses outside of the current fiscal year except for following instances of exceptions to this requirement:

- **Quarterly Billing submissions/End of Year Grant Closeouts:**  
Fourth quarter payment dates may be made after the end of the fourth quarter but PRIOR to the deadline to submit the fourth quarter billing forms (July 31<sup>st</sup>). For example, if an agency has expenses that were incurred in June but does not receive an invoice and/or pay until July, the agency may submit the billing reimbursement request under the grant year that ended in June.

For the 1<sup>st</sup> through 3<sup>rd</sup> quarters of the grant year, payment dates must within the current quarter. For example, if the agency has facility utilities that were incurred in September (1<sup>st</sup> quarter) but not paid until October (second quarter), the billing request should be made within the quarter that it is paid. The only exception to this rule is July rent for Operations. July rent can be reimbursed in 1<sup>st</sup> quarter with a payment date in June.

For agency expenses, such as payroll, that cross over between the grant year term, expenses must be prorated to the applicable grant year. For example, an agency payroll period spans from June 27 through July 11, the agency would charge the prorate the payroll expense from June 27-June 30 to the previous grant year and payroll expenses from July 1-July 11 to the following grant year.

- **Direct Client Financial and Rental Assistance Expenses:**  
Homelessness Prevention and Rapid Rehousing activities with costs related to dates of services on behalf of or to an individual and/or family prior to or after the term of this subaward may be approved for reimbursement if the costs was incurred and payment made by the subrecipient during the subaward term. For example, an agency may pay back rent or utilities for an occurrence period prior to the current grant year. Also an agency may pay deposit/first month's rent and/or utility deposits in June (current fiscal year) for a client who is moving in July (next fiscal year.).

## Billing Form Step-by-Step Instructions:

**COLUMN A: Check or Invoice Number** – Enter the check or invoice number or other identifying information that will allow for tracking of expenditures.

**COLUMN B: Payment Date** – Enter the date the invoice was paid or the date the check or payment was issued.

**COLUMN C: Service Start Date** – Enter the start date of the service as ‘mm/dd/yyyy.’ Costs incurred for preventing, preparing- for, and responding to COVID-19 prior to the award, but not prior to [start date], are allowable.

For example, if the cost is for staff wages, enter the start date of the pay period. ***Reminder, if employees are paid biweekly, start and end dates should reflect pay periods and not charged as monthly costs.*** If the cost is for shelter utilities-enter the start date of the billing period or if the cost is for client rental or utility assistance-enter the start date of the period being paid. If the service begins and ends on the same day (e.g., shelter supplies, utility/rental deposits, repairs, etc.), enter the same date for the Service Start and End dates.

**COLUMN D: Service End Date** – Enter the end date of the service as ‘mm/dd/yyyy.’ For example, if the cost is for staff wages, enter the end date of the pay period. If the cost is for shelter utilities, enter the end date of the billing cycle. If the cost is for client rental or utility assistance, enter the end date of the period being paid. If a payment is for rent, the Service Start and End Dates should reflect the period of time covered by the rental payment (e.g., For 2 month’s rental assistance: Start Date: 5/1/2016, End Date: 6/30/2016). NOTE: The service periods covered for direct financial assistance may fall outside of the grant quarter/fiscal year but should be requested for reimbursement when the payment is made.

**COLUMN E: Activity** - Choose the appropriate NHAP Activity from the dropdown list.

Important Note: All ESG activities listed below are applicable under the ESG-CV grant. Additionally, the activities below that are marked by an asterisk (\*) are only allowable under ESG-CV requirements.

Following is a list of the available Activities:

**StreetOutreach:** Street Outreach-Essential Services

**StreetOutreachHazardPay:** Direct COVID Related Services

**StreetOutreachVolunteerIncentives:**

**ShelterServices:** Shelter-Essential Services

**ShelterOperations:** Shelter-Operations

**ShelterHazardPay:** Direct COVID Related Services

**ShelterVolunteerIncentives:** Reasonable costs

**ShelterTraining:** COVID infection disease prevention & mitigation

**HPServices:** Homeless Prevention-Services

**HPFinancialAssistance:** Homeless Prevention-Financial Assistance (e.g., security deposits, utility deposits and payments)

**HPRentalAssistance:** Homeless Prevention-Rental Assistance – use for short or medium term rental and rental arrearage payments.

**HPHazardPay:** Direct COVID Related Services

**HPLandlordIncentives:** Reasonable and necessary costs to obtain housing for individuals/families experiencing or at risk of homelessness

**HPVolunteerIncentives:**

**HPTraining:** COVID infection disease prevention & mitigation

**RRServices:** Rapid Rehousing-Services

**RRFinancialAssistance:** Rapid Rehousing-Financial Assistance (e.g., security deposits, utility deposits and payments)

**RRRentalAssistance:** Rapid Rehousing-Rental Assistance – use for short or medium term rental and rental arrearage payments

**RRHazardPay:** Direct COVID Related Services

**RRLandlordIncentives:** Reasonable and necessary costs to obtain housing for individuals/families experiencing or at risk of homelessness

**RRVolunteerIncentives:** Volunteers providing essential services

**RRTraining:** COVID infection disease prevention & mitigation

**HMIS:** Homeless Management Information System

**IndirectCosts:** Indirect Costs – to be reimbursed for indirect costs, a copy of your current federally-approved Indirect Cost Rate Agreement must be on file with NHAP

**LegalServices:** Legal Services-only Legal Aid of Nebraska will select this Activity.

**COLUMN F: Cost Description** – Choose the appropriate Cost Description from the dropdown list. These descriptions comply with ESG and ESG-CV allowable costs. The following is a list of the allowable Cost Descriptions for each Activity and are applicable to ESG-CV funding requirements. For more detailed descriptions, please refer to the Code of Federal Regulations Title 24 Part 576 and other resources available at: <http://dhhs.ne.gov/Pages/Nebraska-Homeless-Assistance-Program-Providers.aspx>

## **STREET OUTREACH**

### ***Essential Services***

- Engagement – costs associated with locating, identifying and building relationships with unsheltered homeless people.
- Case Management – costs associated with assessing housing and service needs, arranging, coordinating and monitoring the delivery of individualized services.
- Emergency Health Services – outpatient treatment provided by licensed medical professionals.
- Emergency Mental Health Services – outpatient treatment provided by licensed mental health professionals.

- Transportation – costs of subrecipient staff in the course of provision of eligible services and costs of program participant’s travel on public transportation. Gas vouchers are an unallowable expense.
- Handwashing Stations and Portable Bathrooms - installation and maintenance of outdoor handwashing stations and bathrooms (e.g., porta potties) specifically for those experiencing unsheltered homelessness

**Hazard Pay** - for staff working *directly* to prevent, prepare for, and respond to COVID-19 among persons who are homeless or at risk of homelessness

**Volunteer Incentives** – *reasonable* incentives (e.g., cash or gift cards) for providing essential and necessary services during COVID-19 outbreak

## **SHELTER**

All of the requirements under 24 CFR 576.102 apply, except that funds may only be used when providing shelter services starting not prior to March 16, 2020 to prevent, prepare for, and respond to COVID-19.

### ***Essential Services***

- Case Management – costs associated with assessing, arranging, coordinating and monitoring the delivery of individualized services.
- Child Care – child care for program participants in a licensed setting for children under the age of 13 or disabled children under the age of 18.
- Education Services – when necessary to obtain or maintain housing, the costs associated with improving knowledge and basic educational skills.
- Employment Assistance or Job Training – assistance in securing employment, acquiring learning skills, and/or increasing earning potential.
- Outpatient Health Services – outpatient treatment provided by licensed medical professionals.
- Life Skills Training – costs associated with teaching critical life management skills.
- Mental Health Services – outpatient treatment provided by licensed mental health professionals.
- Substance Abuse Treatment Services – substance abuse treatment services provided by licensed or certified professionals
- Transportation – costs of subrecipient staff in the course of provision of eligible services and costs of program participant's travel on public transportation. Gas vouchers are an unallowable expense.

### ***Operations***

- Maintenance, including minor repairs - the total cost of the work cannot exceed \$1,000 per project/unit. Amounts higher than this threshold may be considered major renovations to the unit. Provide a brief description in column J for the maintenance cost. (e.g., repair on unit 3, emergency shelter repair, etc.) Maintenance also includes services to sustain the shelter in a safe and sanitary condition such as pest control, carpet cleaning, etc.
- Rent - Rent (cannot be mortgage) for shelter
- Security - Costs for personnel to provide security for shelter
- Fuel - fuel/gas for agency owned vehicle, reimbursement for personnel transportation costs. Eligible costs consist of the transportation costs of a program participant's travel to and from medical care, employment, child care, or other eligible essential services facilities.
- Equipment - Expenses that meet federal definitions for "equipment". (i.e. purchases of items over \$5000 that must follow federal procurement processes. NHAP reserves the right to request other large purchases that do not meet that federal dollar threshold to submit procurement documentation upon request) See definition in following FAQ
- Insurance - insurance for shelter or agency owned buildings used to house program participants.

- Utilities - gas/propane, electricity, waste removal, water/sewage, phone, cellular phone, internet, etc.
- Food - food for shelter and/or hotel residents
- Furnishings - replacement of necessary furniture for shelter use, laundry services, etc.
- Supplies - rental of copy machines, purchase/rental of computers, supplies for the general use for shelter residents, offices supplies, and other items that will be expended during the grant term, etc. –See definition for supplies in following FAQ

**Hazard Pay** - for staff working **directly** to prevent, prepare for, and respond to COVID-19 among persons who are homeless or at risk of homelessness

**Volunteer Incentives** – **reasonable** incentives (e.g., cash or gift cards) for providing essential and necessary services during COVID-19 outbreak

## HOMELESS PREVENTION

### Services

- Housing Search and Placement – costs associated with assisting program participants in locating, obtaining and retaining suitable permanent housing.
- Housing Stability Case Management – costs associated with assessing, arranging, coordinating and monitoring the delivery of individualized services to facility housing stability for a participant who resides in permanent housing.
- Mediation - costs associated with mediation between a participant and the housing owner or roommate when necessary to obtain permanent housing.
- Credit Repair – costs associated with credit counseling or other services to assist program participants with financial management skills. Does not include payment or modification of a debt.
- \* Hazard Pay - for staff working **directly** to prevent, prepare for, and respond to COVID-19 among persons who are homeless or at risk of homelessness
- \* Volunteer Incentives – **reasonable** incentives (e.g., cash or gift cards) for providing essential and necessary services during COVID-19 outbreak

**Financial Assistance** *(Cannot be provided to a participant receiving the same type of assistance through other public sources except for security deposits in the amount of one month's rent. Last month's rent or more than one month's rent in security deposit are unallowable.)*

- Rental Application Fee – must be the same amount charged to all applicants, albeit whether the applicant is receiving NHAP financial assistance.
- \* Security Deposit – must not exceed the cost of 2 months' rent.
- \* Last Month's Rent – must not exceed 1 month's rent.
- Utility Deposit – must be the same amount charged to all applicants for only the utilities listed below.
- Utility Payment – up to 24 months per 3-year period, per participant, per service, including up to 6 months in arrears, per service, for gas, electric, water and sewage.

- Moving Costs – costs, such as truck rental or moving company, and temporary storage costs for up to 3 months between participant eligibility and movement into permanent housing. Does not include storage arrearage payment.
- \* Landlord Incentives- signing bonuses up to 2 months of rent, security deposits up to 3 months of rent, repair damages not covered by security, extra cleaning or maintenance of unit or appliance(s). Important: Costs CANNOT exceed three (3) times the rent charged for the unit.

**Rental Assistance** *(except for a one-time payment of rental arrears on the tenant's portion of the rent, rental assistance cannot be provided to a participant who is receiving rental assistance from another public source or is living in a publicly-subsidized unit)*

**Important Note:** Fair Market Rent established under 24 CFR Part 888 is waived, *as long as* the rent complies with HUD's standard of rent reasonableness established under 24 CFR 982.507.

- Short-Term Rent – assistance with up to 3 months' rent.
- Medium-Term Rent – assistance with more than 3 months, but no more than 24 months' rent.
- Rental Arrearage – a one-time payment for up to 6 months of rent in arrears, including any late fees on those arrears.

## **RAPID REHOUSING**

### **Services**

- Housing Search and Placement – costs associated with assisting program participants in locating, obtaining and retaining suitable permanent housing.
- Housing Stability Case Management – costs associated with assessing, arranging, coordinating and monitoring the delivery of individualized services to facility housing stability to assist a participant in overcoming immediate barriers to obtaining permanent housing.
- Mediation – costs associated with mediation between a participant and the housing owner or roommate when necessary to obtain permanent housing.
- Credit Repair – costs associated with credit counseling or other services to assist program participants with financial management skills. Does not include payment or modification of a debt.
- \* Volunteer Incentives – **reasonable** incentives (e.g., cash or gift cards) for providing essential and necessary services during COVID-19 outbreak

**Financial Assistance** *(Cannot be provided to a participant receiving the same type of assistance through other public sources except for security deposits in the amount of one month's rent. Last month's rent or more than one month's rent in security deposit are unallowable)*

- Rental Application Fee – must be the same amount charged to all applicants, albeit whether the applicant is receiving NHAP financial assistance.
- Security Deposit – must not exceed the cost of 2 months' rent.
- Last Month's Rent – must not exceed 1 month's rent.

- Utility Deposit – must be the same amount charged to all applicants for only the utilities listed below.
- Utility Payment – up to 24 months per 3-year period, per participant, per service, including up to 6 months in arrears, per service, for gas, electric, water and sewage.
- Moving Costs – costs, such as truck rental or moving company, and temporary storage costs for up to 3 months between participant eligibility and movement into permanent housing. Does not include storage arrearage payment. Moving costs are only eligible for in-state relocations.

**Rental Assistance** *(except for a one-time payment of rental arrears on the tenant's portion of the rent, rental assistance cannot be provided to a participant who is receiving rental assistance from another public source or is living in a publicly-subsidized unit)*

**Important Note:** Fair Market Rent established under 24 CFR Part 888 is waived, *as long as* the rent complies with HUD's standard of rent reasonableness established under 24 CFR 982.507.

- Short-Term Rent – assistance with up to 3 months' rent.
- Medium-Term Rent – assistance with more than 3 months but no more than 24 month's rent.
- Rental Arrearage – a one-time payment for up to 6 months of rent in arrears, including any late fees on those arrears.

## HMIS

*Homeless Management Information System (HMIS) or comparable database if the subrecipient is a victim or legal services provider*

- Hardware- Cost of computers prorated by the percentage of time that it will be utilized for HMIS activities
- Software - Software required for HMIS users
- License - Cost for required licenses for HMIS users
- Equipment - -Expenses that meet federal definitions for "equipment". (i.e. purchases of items over \$5000 that must follow federal procurement processes. NHAP reserves the right to request other large purchases that do not meet that federal dollar threshold to submit procurement documentation upon request) See definition in following FAQ
- Supplies - purchase/rental of computers, purchasing/leasing telephones, fax machines and Furniture –See definition for supplies in following FAQ
- Technical Support
- Office Space -Leasing office space
- Utilities -electricity, gas, water, phone service, and high speed data transmission to operate or contribute data to the HMIS
- Personnel- Personnel costs prorated to the percentage of time that is dedicated to HMIS activities
- Travel – cost of staff to travel to conduct intake. Must be presented and approved by DHHS in grant application.
- Conference Fees – costs for staff to attend HUD-sponsored or HUD-approved training on

- HMIS. Must be presented and approved by DHHS in grant application.

## **INDIRECT COSTS**

*Must be approved by DHHS in advance and maintain a current indirect cost rate agreement on file with the NHAP office*

- Street Outreach
- Shelter
- Homeless Prevention
- Rapid Rehousing
- HMIS

## **LEGAL SERVICES**

*Only available to Legal Aid of Nebraska to serve program participants of NHAP funded agencies- An official referral form must be completed by agencies and provided to Legal Aid of NE for clients in need of legal services.*

- Shelter
- Homeless Prevention
- Rapid Rehousing

**COLUMN G: Paid To** – Enter the name of the individual, organization, agency or business for which payment was issued. Requests for reimbursement of staff time must include the name of the person whose time is being charged to NHAP (e.g., Mary Smith). Do not put “Staff” or “Payroll.” Agencies must submit an updated personnel list if there are changes in staff from the time of application.

**COLUMN H: Total Amount of Payment** – Enter the total cost of the item or service. (e.g., for staff wages, benefits or taxes, the “Total Payment” should reflect the total payment to that staff person by your agency (e.g., total amount of check #1234 = \$2,400). If one check is disbursed for more than one financial assistance (e.g., deposit and first month’s rent), separate the transaction on two separate lines with the same check number on the billing form. This will prevent questioning of whether a line item exceeds Fair Market Rent and provides clear documentation.

**COLUMN I: Amount of Total Payment Billed to NHAP** – Enter only the amount being billed to NHAP. Costs billed to NHAP should be reasonable, reflective of the approved budget and prorated to NHAP allowable activities. Only when NHAP is being billed for the total amount listed in Column H should these two amounts be the same. (e.g., using the example of check #1234 above for a .5 FTE =\$1200)

**COLUMN J: Number of People/Number of Days or Nights Served** – This column should be completed for direct essential service costs that apply to individuals/families (e.g., motel/hotel vouchers, moving costs, client transportation, health services, mental health services, substance

abuse services, child care, financial assistance (rental/utility/security payments)). *For example: if the cost is for transportation expenses for 3 individuals-enter “3 people”, if the cost is a motel voucher for a family of 3 for 4 nights-enter “3 people/4 nights”. Payments for deposits must be separated into separate budget line items but the number of individuals assisted should be noted- for example: if the deposit was for a family of four-enter “4 individuals”.*

This column does not need to be completed for costs that apply to a fluctuating number of individuals/families (e.g., shelter operations expenses (rent, utilities, food, supplies, etc.), case management personnel/fringe expenses, and HMIS expenses).

**NOTE: Activities MUST be grouped together by activity type and a subtotal provided under each activity type.**

### **2020-22 NHAP ESG-CV BUDGET REVISION REQUEST INSTRUCTIONS**

Subrecipients may request to reallocate funds from one activity to another allowable NHAP activity through the submission of a Budget Revision Request form. Current year Budget Revision Request forms can be found on the NHAP website at:

[http://dhhs.ne.gov/children\\_family\\_services/Pages/fia\\_nhap\\_nhap\\_funding.aspx](http://dhhs.ne.gov/children_family_services/Pages/fia_nhap_nhap_funding.aspx)

Submit Budget Revision Requests PRIOR to submitting billing form. After Budget Billing Requests are approved and processed, a new billing form will be sent to reflect the changes.

The Budget Revision Request consists of 3 parts:

- Page 1: Agency contact information and instructions
- Page 2: Budget request form excel table
  - To complete the Revised Budget Table, double-click **inside** the Table and it will open as an Excel spreadsheet. Enter the original budget and the revised NHAP amount requested for each line. Click Enter. The spreadsheet will automatically calculate the Subtotals, Revision Amounts, and Total amounts.
  - When complete, make sure the scroll bar allows the entire spreadsheet to show and then click anywhere **outside** the Excel spreadsheet and the Table will be re-inserted.
  - NOTE: The “Current Budget” column should reflect either the original budget as was approved through the award OR, if previous budget revisions were made, the updated totals to reflect the most current approved budget.
- Page 3: Narrative
  - For the Budget Revision Request Narrative, please provide a written description of why the budget revision is necessary and the proposed changes will be occurring in each cost category. The budget revision narrative should be clearly stated, fully explain the reasoning for the requested change, and provide a breakdown of the costs included in the budget request. Include any details regarding unforeseen circumstances occurring in the community served that created a need for reallocating funds to another activity.

- For requests for budget revisions which include expenses which were not requested through the application process, a narrative must be provided describing the need for the expense item. Sufficient detail will be required to support the needed expense and are subject to final approval by NHAP.
- A narrative only budget revision request may be required by NHAP for significant changes in a program activity even if the budget amount does not change. (e.g., subrecipient would like to move life skills training to case management. Even though both items fall under category of essential services, making this change would require NHAP approval as life skills training was approved in initial application)
- Expenses that were not included in the application or not approved by NHAP through a budget revision request will not be reimbursed.

Budget Revision Request forms must be completed in their entirety and returned to Andrea Curtis at [andrea.curtis@nebraska.gov](mailto:andrea.curtis@nebraska.gov) for approval at least 15 days prior to the payment request due dates to avoid any delays in processing payments. DHHS will provide written notification of approval or disapproval of the request within fifteen (15) days of the receipt of the request.

After the budget revision is approved, an updated Billing Cover Sheet will be sent by the NHAP office with the revised budget line items. Remember to use the revised Billing Cover Sheet for the remainder of the grant year which will reflect the approved budget revisions.

## **NHAP BILLING FREQUENTLY ASKED QUESTIONS:**

### **NHAP PROGRAM INCOME INSTRUCTIONS**

Any program income received by NHAP subrecipients (such as returns of rent/utility deposits) shall be accounted for and tracked according to standard accounting principles. However, the program income should be accounted for in a separate account from the current FY NHAP budget. Program income received by NHAP subrecipients can be utilized for any NHAP eligible services, including direct financial assistance, case management, operations etc. and is not limited to the activity from which the funds were initially allocated. It is NHAP's preference that program income be utilized for direct financial assistance. NHAP will request copies of program income accounts at the end of each fiscal year and may be monitored at any point in time at NHAP's discretion.

### **USE OF NHAP FUNDS WITH SUBSIDIZED HOUSING**

NHAP funds cannot be used in conjunction with a subsidized housing unit except for a one-time payment of rental arrears on the tenant's portion of the rental payment and security deposits in the amount of one month's rent.

Rental assistance cannot be provided to a program participant who is receiving tenant-based rental assistance, or living in a housing unit receiving project-based rental assistance or operating assistance, through other public sources.

Financial Assistance for deposit cannot be provided to for more than the amount of one month's rent. Last month's rent or more than one month's rent in security deposit are unallowable.

## **EQUIPMENT VS SUPPLIES COSTS**

The following descriptions from the 2 CFR 200 provide definitions for equipment and supplies. In essence, equipment is a purchase of \$5000 or more that would need to follow the federal procurement guidelines. Any purchases under that benchmark dollar are not required to by federal regulations to follow the procurement process; however, it is up to NHAP's discretion to request subrecipients to submit formal procurement documentation on higher priced purchases to monitor the expenditure of NHAP funds.

### **§ 200.33 Equipment.**

*Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

In simpler terms, equipment are single purchases that are above the \$5000 threshold and agencies are required to follow the procurement process when purchasing these items. See 2 CFR 200.318 for more information regarding the procurement process regulations.

### **§ 200.94 Supplies.**

*Supplies* means all tangible personal property other than those described in § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

Again for clarification, supplies are purchases under \$5000 that will be expended over the term of the grant cycle. Computers, scanners, printers, etc. are considered supplies if priced under the threshold of \$5000. NHAP does have the discretion to request that agencies submit procurement documentation on higher priced items when requested.